

1992**Shareholder's Share of Income,
Deductions, Credits, etc.****K-1 (100S)**

For use by S corporations and their shareholders only.

For income year beginning	MONTH	DAY	YEAR	1992,	and ending	MONTH	DAY	YEAR
Shareholder's identifying number ▶				California corporation number ▶				
Shareholder's name, address and ZIP code				Corporation's name, address and ZIP code				

A Shareholder's percentage of stock ownership for income year ▶ %**B** Tax shelter registration number ▶**C** Corporation's California apportionment percentage from Schedule R ▶**D** Check boxes if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1**Caution:** Refer to the separate shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your tax return.

	(a) Pro rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) California amount. Combine (b) and (c)
Income (Loss)	1 Ordinary income (loss) from trade or business activities.			
	2 Net income (loss) from rental real estate activities.			
	3 Net income (loss) from other rental activities.			
	4 Portfolio income (loss):			
	a Interest.			
	b Dividends			
	c Royalties.			
	d Net short-term capital gain (loss)			
	e Net long-term capital gain (loss)			
	f Other portfolio income (loss). Attach schedule			
5 Net gain (loss) under IRC Section 1231 (other than due to casualty or theft):				
6 Other income (loss). Attach schedule				
Deductions	7 Charitable contributions.			
	8 Expense deduction for recovery property (R&TC Sections 17252.5 and 17265 and IRC Section 179). Attach schedule			
	9 Deductions related to portfolio income (loss). Attach schedule			
	10 Other deductions. Attach schedule.			
Investment Interest	11 a Interest expense on investment debts.			
	b (1) Investment income included on lines 4a through 4f above			
	(2) Investment expenses included on line 9 above			
Tax Credits	12 a Low-income housing credit. See instructions. Attach schedule			
	b Credits related to rental real estate activities other than on line 12(a). Attach schedule			
	c Credits related to other rental activities. See instructions. Attach schedule.			
	13 Other credits. Attach schedule			
Adjustments and Tax Preference Items	14 a Accelerated depreciation of real property placed in service before 1/1/87			
	b Accelerated depreciation of leased property placed in service before 1/1/87			
	c Depreciation adjustment on property placed in service after 12/31/86			
	d Adjusted gain or loss.			
	e Depletion (other than oil and gas).			
	f (1) Gross income from oil, gas and geothermal properties			
	(2) Deductions allocable to oil, gas and geothermal properties			
	g Other adjustments and tax preference items. Attach schedule(s).			

	(a) Pro rata share item	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) California amount. Combine (b) and (c)
Other State Taxes	15 a Type of income ▶ _____			
	b Name of state ▶ _____			
	c Total gross income from sources outside California. Attach schedule			
	d Total applicable deductions and losses Attach schedule			
	e Total other state taxes. Check one: ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued			
Other Items	16 a Total expenditures to which an IRC Section 59(e) election may apply.			
	b Type of expenditure ▶ _____			
	17 Tax-exempt interest income			
	18 Other tax-exempt income			
	19 Nondeductible expenses			
	20 Property distributions (including cash) other than dividend distributions reported to you on federal Form 1099-DIV			
	21 Amount of loan repayments for "Loans from Shareholders".			
Supplemental Information	22 Supplemental information that is required to be reported separately to each shareholder. Attach additional sheet(s) if necessary.			